

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
GALVESTON DIVISION

THOMAS M. FLOWERS §  
§  
V. § CIVIL ACTION NO. G-06-484  
§  
USA (IRS), ET AL. §

**OPINION AND ORDER**

Before the Court is a Report and Recommendation from the United States Magistrate Judge dated October 3, 2006; on October 19, 2006, Defendant, the United States of America, filed timely objections.

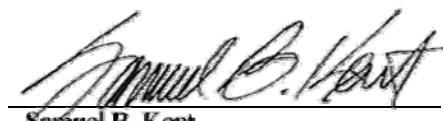
Upon *de novo* review, pursuant to 28 U.S.C. § 636(b)(1)(C), this Court **ACCEPTS** the Recommendations of the Magistrate Judge.

It is, therefore, **ORDERED** that the Motion of Plaintiff, Thomas M. Flowers, to Dismiss and/or Remand this cause (Instrument no. 8) is **DENIED**.

It is further **ORDERED** that the request of the United States that this action be dismissed with prejudice or subject to sanctions is **DENIED** at this time subject to reconsideration by the United States Magistrate Judge during the future development of this case.

It is further **ORDERED** that this action is **RETAINED** on the docket of this Court and **RETURNED** to the Magistrate Judge for the initial consideration of all further pretrial matters.

**DONE** at Galveston, Texas, this 30th day of October, 2006.

  
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Samuel B. Kent  
United States District Judge